

**VENDOR AUDIT RECOVERY WORKSHEET
GENERAL FUNDS**

	<u>Date</u>	<u>Vendor</u>	<u>Business Area</u>	<u>Fund</u>	<u>Expense Category</u>	<u>DR</u>	<u>CR</u>
<u>Original Expenditure (Voucher):</u>							
(1)	07/01/11	H&H Office Supplies	Agency	1001XXXX (a)	5030010000 (Office Supplies)	200,000	
			Agency	1001XXXX (a)	1000030000 (Cash on Deposit-STO)		200,000
<i>To record original direct expenditure by agency to vendor for office supplies.</i>							
<u>Direct Expense (Voucher):</u>							
(2)	04/04/12	Various	Agency	1001XXXX (a)	5030010000 (Office Supplies)	1,000	
		Various	Agency	1001XXXX (a)	5010580000 (Classified Positions)	700	
		Various	Agency	1001XXXX (a)	513XXXXXXX (Fringe)	300	
		Various	Agency	1001XXXX (a)	1000030000 (Cash on Deposit-STO)		2,000
<i>Agency budget initially used for future reimbursement</i>							
<u>Audit Recovery (Receipt):</u>							
(3)	04/01/12	H&H Office Supplies	Agency	38K8XXXX (b)	1000030000 (Cash on Deposit-STO)	20,000	
		Recovery Audit Revenue	Agency	38K8XXXX (b)	4530210000 (Refund from Recovery Audit)		20,000
<i>To record revenue for refund as result of recovery audit.</i>							
*** <i>Agency must include vendor name and vendor number in the line item detail.</i>							
(4) <u>Reimbursement of Direct Expenses (Journal Entry):</u>							
		Various	Agency	38K8XXXX (b)	5030010000 (Office Supplies)	1,000	
		Various	Agency	38K8XXXX (b)	5010580000 (Classified Positions)	700	
		Various	Agency	38K8XXXX (b)	513XXXXXXX (Fringe)	300	
		Various	Agency	1001XXXX (a)	5030010000 (Office Supplies)		1,000
		Various	Agency	1001XXXX (a)	5010580000 (Classified Positions)		700
		Various	Agency	1001XXXX (a)	513XXXXXXX (Fringe)		300
<i>To record reimbursement of direct expenses. Cash will move in the background to balace the cash by fund.</i>							
(5) <u>Audit Recovery (Voucher):</u>							
		Audit Recovery Vendor	Agency	38K8XXXX (b)	5021580000 (Recovery Audit Services)	4,000	
			Agency	38K8XXXX (b)	1000030000 (Cash on Deposit-STO)		4,000
<i>To record payment to Audit Recovery Vendor.</i>							
(6) <u>Remittance to Audit Recovery Fund (Journal Entry):</u>							
	04/04/12	Remittance to Recovery Audits Fund	Agency	38K8XXXX (b)	6200010000 (Operating Transfer In(From))	14,000	
		Remittance to Recovery Audits Fund	F010	38K80000	6100010000 (Operating Transfer Out(To))		14,000
<i>To remit net funds received as result of vendor recovery audit.</i>							

Notes:

- (a) Contact the Comptroller General's Office to discuss questions regarding other funds (Earmarked, Restricted and Federal).
 (b) 38K80000 will be used for State Agencies; 38K89000 will be used for Financial Statement Agencies and Higher Education Institutions.